

OFFICE OF AUDITS & ADVISORY SERVICES



DEPARTMENT OF THE ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT

FINAL AUDIT REPORT

Chief of Audits: James L. Pelletier, CIA, CICA
Senior Audit Manager: Tom Philipp, CIA, CCSA
Auditor I: Kathleen M. Whitehead, CGAP, CICA

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COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

May 17, 2010

TO: Henry Coker, Public Defender
Department of the Public Defender

FROM: James L. Pelletier
Chief of Audits

FINAL REPORT: DEPARTMENT OF THE ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Department of the Alternate Public Defender Officers' Transition Audit (Garcia – Carroll). We have reviewed your responses to our recommendations and have attached them to the audit report.

The actions taken and/or planned, in general, are responsive to the recommendations in the report. As required under Board Policy B-44, we respectfully request that you provide quarterly status reports on the implementation progress of the recommendations. The Office of Audits & Advisory Services will contact you or your designee near the end of each quarter to request your response.

Also attached is an example of the quarterly report that is required until all actions have been implemented. To obtain an electronic copy of this template, please contact Kathleen Whitehead at (858) 495-5653.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

AUD:KMW:aps

Enclosure

- c: Raymond A. Fernandez, Deputy Chief Administrative Officer, Public Safety Group
- Donald F. Steuer, Chief Financial Officer
- Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
- Dorothy Y. Thrush, Group Finance Director, Public Safety Group

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INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Department of the Alternate Public Defender. The transition audit was a result of the consolidation of the Department of the Alternate Public Defender under the Department of the Public Defender. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, Vincent Garcia, and incoming officer, Steven Carroll, took appropriate actions and filed complete and accurate reports as of July 1, 2009 in compliance with California Code, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer. The scope of this audit was limited to the Department of the Alternate Public Defender.

Background

The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability/transparency, fiscal stability, and continuous improvement.

Audit Scope & Limitations

The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

Methodology

OAAS reviewed all the reports filed by the outgoing and incoming officers and obtained supporting documentation to test completeness and accuracy of the reports.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the outgoing and incoming officers filed complete and accurate reports in compliance with California Code, County regulatory requirements, and County policies and procedures in connection with an officer's transition, except for the following item:

Finding:

Statement of Economic Interests (Form 700) Not Submitted

According to the Clerk of the Board, Vincent Garcia did not submit a Form 700 – Leaving Office Statement. The California Political Reform Act (1974) requires public officials to disclose assets and income that may materially affect their official actions. According to the Fair Political Practices Commission – “Your Duty to File (revised 09/04)”, a

Leaving Office Statement should be filed within 30 days after leaving office. Further, not having the Form 700 available to the public, there is a risk that inappropriate actions by a public official remain undetected.

Recommendation: The Outgoing Officer should complete and file a Form 700 – Leaving Office with the Clerk of the Board.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the officers and staff of the Department of the Alternate Public Defender throughout this audit.

Office of Audits & Advisory Services

C Compliance R Reliability E Effectiveness A Accountability T Transparency E Efficiency

VALUE

DEPARTMENT'S RESPONSE

PRIMARY PUBLIC DEFENDER

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Chula Vista, CA 91910-5942
Phone: (619) 498-2001 FAX: (619) 498-2039

EAST COUNTY BRANCH
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El Cajon, CA 92020
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JUVENILE DELINQUENCY
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ALTERNATE PUBLIC DEFENDER (APD)

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NORTH COUNTY BRANCH
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DELINQUENCY
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OFFICE OF CHILDREN'S COUNSEL
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PRIMARY PARENT OFFICE (PPO)
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CPO (Dependency-Child)
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OFFICE OF ASSIGNED COUNSEL (OAC)

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County of San Diego

OFFICE OF THE PUBLIC DEFENDER

HENRY C. COKER
Public Defender

RECEIVED

MAY 1 2 2010

OFFICE OF AUDITS & ADVISORY SERVICES

DATE: May 10, 2010

TO: James L. Pelletier
Chief of Audits

FROM: Henry Coker, Public Defender
Department of the Public Defender

SUBJ: DEPARTMENT RESPONSE TO AUDIT RECOMMENDATIONS: DEPT. OF THE ALTERNATE PUBLIC DEFENDER OFFICERS' TRANSITION AUDIT (GARCIA - CARROLL)

Finding I: Statement of Economic Interests (Form 700) Not Submitted

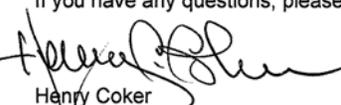
OAAS Recommendation: The Outgoing Officer should complete and file a Form 700 - Leaving Office with the Clerk of the Board.

Action Plan: Departmental Personnel Officer will contact Mr. Vincent Garcia to ensure that the Statement of Economic Interest (Form 700) is completed appropriately.

Planned Completion Date: June 30, 2010

Contact Information for Implementation: Rick Collantes Principal Analyst

If you have any questions, please contact me at (619) 338-4796


Henry Coker